

7100 Employment Development Department

FUND CONDITION STATEMENTS

	2008-09*	2009-10*	2010-11*
0184 Employment Development Department Benefit Audit Fund ^s			
BEGINNING BALANCE	\$2	-	-
Prior year adjustments	<u>-2</u>	<u>-</u>	<u>-</u>
Adjusted Beginning Balance	-	-	-
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
150300 Income From Surplus Money Investments	53	\$50	\$50
160200 Penalties & Interest on UI & DI Contrib	20,062	19,570	18,390
Transfers and Other Adjustments:			
TO0001 To General Fund per Item 7100-011-0184, Budget Acts	<u>-5,571</u>	<u>-6,139</u>	<u>-3,556</u>
Total Revenues, Transfers, and Other Adjustments	<u>\$14,544</u>	<u>\$13,481</u>	<u>\$14,884</u>
Total Resources	\$14,544	\$13,481	\$14,884
EXPENDITURES AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
0840 State Controller (State Operations)	-	29	71
7100 Employment Development Department (State Operations)	14,544	13,452	14,804
8880 Financial Information System for California (State Operations)	<u>-</u>	<u>-</u>	<u>9</u>
Total Expenditures and Expenditure Adjustments	<u>\$14,544</u>	<u>\$13,481</u>	<u>\$14,884</u>
FUND BALANCE	-	-	-
0185 Employment Development Department Contingent Fund ^s			
BEGINNING BALANCE	\$18,062	\$1	\$1
Prior year adjustments	<u>-10,912</u>	<u>-</u>	<u>-</u>
Adjusted Beginning Balance	\$7,150	\$1	\$1
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
150300 Income From Surplus Money Investments	477	450	450
160200 Penalties & Interest on UI & DI Contrib	57,538	50,594	75,560
161000 Escheat of Unclaimed Checks & Warrants	3,827	2,333	2,333
161400 Miscellaneous Revenue	1	-	-
161800 Penalties & Intrst on Personal Income Tx	13,953	12,425	17,556
164300 Penalty Assessments	7,807	4,667	4,667
Transfers and Other Adjustments:			
TO0001 To General Fund per Unemployment Insurance Code Section 1585.5	-13,953	-12,425	-17,556
TO0001 To General Fund per Item 7100-011-0185, Budget Acts	<u>-5,914</u>	<u>-</u>	<u>-33,057</u>
Total Revenues, Transfers, and Other Adjustments	<u>\$63,736</u>	<u>\$58,044</u>	<u>\$49,953</u>
Total Resources	\$70,886	\$58,045	\$49,954
EXPENDITURES AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
0840 State Controller (State Operations)	-	178	439
7100 Employment Development Department (State Operations)	70,869	57,849	49,471
8880 Financial Information System for California (State Operations)	-	-	43
9670 Equity Claims of California Victim Compensation and Government Claims Board and (State Operations)	16	17	-
Total Expenditures and Expenditure Adjustments	<u>\$70,885</u>	<u>\$58,044</u>	<u>\$49,953</u>
FUND BALANCE	\$1	\$1	\$1
Reserve for economic uncertainties	1	1	1

0514 Employment Training Fund ⁿ

* Dollars in thousands, except in Salary Range.

7100 Employment Development Department

	2008-09*	2009-10*	2010-11*
BEGINNING BALANCE	\$2,115	\$38	\$673
Prior year adjustments	<u>21,140</u>	<u>-</u>	<u>-</u>
Adjusted Beginning Balance	\$23,255	\$38	\$673
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
215000 Income From Investments	1,432	663	674
217000 Interest Revenue-Fines and Penalties	81	60	60
221000 Contributions from Fiduciary Funds	81,503	66,298	107,530
299000 Other Contributions	1,069	50	50
Transfers and Other Adjustments:			
FO 0588 From Unemployment Compensation Disability FD loan per pending legislation		32,000	
FO 0588 From Unemployment Compensation Disability FD loan per Item 7100-011-0588, Budget Act of 2010			140,000
FO 0588 From Unemployment Compensation Disability FD loan per Item 7100-012-0588, Budget Act of 2010			90,000
TO 0588 To Unemployment Compensation Disability FD loan repayment per Item 7100-011-0588, Budget Act of 2010			-50,000
Total Revenues, Transfers, and Other Adjustments	<u>\$84,085</u>	<u>\$99,071</u>	<u>\$288,314</u>
Total Resources	\$107,340	\$99,109	\$288,987
EXPENDITURES AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
0840 State Controller (State Operations)	84	166	409
5180 Department of Social Services (Local Assistance)	35,000	20,000	-
7100 Employment Development Department (State Operations)	68,970	75,291	287,905
7350 Department of Industrial Relations (State Operations)	<u>3,248</u>	<u>2,979</u>	<u>-</u>
Total Expenditures and Expenditure Adjustments	<u>\$107,302</u>	<u>\$98,436</u>	<u>\$288,314</u>
FUND BALANCE	\$38	\$673	\$673
0588 Unemployment Compensation Disability Fund ^N			
BEGINNING BALANCE	\$1,449,287	\$1,252,581	\$1,418,462
Prior year adjustments	<u>10,085</u>	<u>-</u>	<u>-</u>
Adjusted Beginning Balance	\$1,459,372	\$1,252,581	\$1,418,462
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
215000 Income From Investments	24,503	13,774	18,030
221000 Contributions from Fiduciary Funds (Workers Contributions)	4,607,480	5,426,481	5,957,411
221000 Contributions from Fiduciary Funds (Voluntary Plan Contributions)	41,569	54,813	60,176
299000 Other	13,989	14,000	14,000
Transfers and Other Adjustments:			
TO 0514 To Employment Training Fund loan per pending legislation		-32,000	
TO 0514 To Employment Training Fund loan per Item 7100-011-0588, Budget Act of 2010			-140,000
TO 0514 To Employment Training Fund loan per Item 7100-012-0588, Budget Act of 2010			-90,000
FO 0154 From Employment Training Fund loan repayment per Item 7100-012-0588, Budget Act of 2010			50,000
Total Revenues, Transfers, and Other Adjustments	<u>\$4,687,541</u>	<u>\$5,477,068</u>	<u>\$5,869,617</u>
Total Resources	\$6,146,913	\$6,729,649	\$7,288,079
EXPENDITURES AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
0840 State Controller (State Operations)	350	484	1,193
7100 Employment Development Department State Operations	<u>194,041</u>	<u>221,830</u>	<u>265,632</u>

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	2008-09*	2009-10*	2010-11*
Local Assistance	4,699,931	5,088,873	5,472,289
8880 Financial Information System for California (State Operations)	-	-	134
9670 Equity Claims of California Victim Compensation and Government Claims Board and (State Operations)	10	-	-
Total Expenditures and Expenditure Adjustments	<u>\$4,894,332</u>	<u>\$5,311,187</u>	<u>\$5,739,248</u>
FUND BALANCE	\$1,252,581	\$1,418,462	\$1,548,831
0908 School Employees Fund ^N			
BEGINNING BALANCE	\$173,905	\$183,089	\$13,073
Prior year adjustments	<u>-2,016</u>	<u>-</u>	<u>-</u>
Adjusted Beginning Balance	\$171,889	\$183,089	\$13,073
REVENUES, TRANSFERS, AND OTHER ADJUSTMENTS			
Revenues:			
215000 Income From Investments	3,799	20,176	198
221000 Contributions From Fiduciary Funds	<u>134,997</u>	<u>118,705</u>	<u>244,451</u>
Total Revenues, Transfers, and Other Adjustments	<u>\$138,796</u>	<u>\$138,881</u>	<u>\$244,649</u>
Total Resources	\$310,685	\$321,970	\$257,722
EXPENDITURES AND EXPENDITURE ADJUSTMENTS			
Expenditures:			
0840 State Controller (State Operations)	1	2	5
7100 Employment Development Department			
State Operations	562	895	955
Local Assistance	128,971	309,894	231,887
Unemployment Insurance Code Section 826 payments to Department of Education	-1,718	-1,686	-1,679
Unemployment Insurance Code Section 826 Payments to Community College Districts	-220	-208	-208
8880 Financial Information System for California (State Operations)	<u>-</u>	<u>-</u>	<u>1</u>
Total Expenditures and Expenditure Adjustments	<u>\$127,596</u>	<u>\$308,897</u>	<u>\$230,961</u>
FUND BALANCE	\$183,089	\$13,073	\$26,761

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